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INDIA, AUSTRALIA, &c., and for  
PRIVATE BUSINESS AT THE  
PORTS  
A Comprehensive and Complete  
Record of the  
NEWS OF THE FAR EAST  
is given in the  
HONGKONG WEEKLY  
PRESS.  
With which is incorporated the  
CHINA OVERLAND TRADE REPORT  
Subscription, paid in advance,  
\$12 per annum. Postage to any  
part of the World \$2.

# Hongkong Daily Press.

ESTABLISHED 1857

No. 16,113. 第三十一千六百一十一日 HONGKONG, MONDAY, DECEMBER 13TH, 1909. 一月三十日九零九年香港者 PRICE, \$3 PER MONTH.

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[140-2]

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OF SHANGHAI

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PORLTAND CEMENT.  
In Casks 375 lbs. net \$5.50 per cask ex Factory  
In Bags 250 lbs. net \$3.45 per bag ex Factory  
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Hongkong, 29th April, 1909. [1491]

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GOOD NEWS FOR THE YOUNGSTERS.

We have just unpacked a large and varied  
assortment of XMAS CRACKERS,  
XMAS STOCKINGS, TOYS, DOLLS and  
BALLS. All these Goods are of the Best  
Quality, and will be sold at Cheap Prices.  
We beg to invite Ladies and Gentlemen to  
visit our Store, and convince themselves  
before purchasing from elsewhere.  
Prices very reasonable. Please extend your  
patronage and be satisfied.

H. HIPOOLA & CO.  
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Hongkong, 2nd November, 1909. [1373]

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LTD.  
TIME-TABLE

WEEK DAYS.  
7.00 a.m. to 10.00 a.m. Every 10 minutes.  
10.00 a.m. to 11.00 a.m. Every 15 minutes.  
11.30 a.m. to 12.45 p.m. Every 15 minutes.  
12.45 p.m. to 1.15 p.m. Every 10 minutes.  
1.15 p.m. to 1.45 p.m. Every 15 minutes.  
1.45 p.m. to 2.15 p.m. Every 10 minutes.  
2.15 p.m. to 3.00 p.m. Every 15 minutes.  
3.30 p.m. to 5.00 p.m. Every 15 minutes.  
5.00 p.m. to 8.00 p.m. Every 10 minutes.  
NIGHT CARS.  
8.45 p.m. & 9.00 p.m. 9.45 to 11.15 p.m.  
every 2 hours.

SATURDAYS.  
Extra Cars at 3.15 p.m., 11.30 p.m. and 11.45 p.m.  
SUNDAYS.  
8.00 a.m. to 9.00 a.m. Every 15 minutes.  
9.30 a.m. to 9.30 a.m. Every 30 minutes.  
10.30 a.m. to 10.30 a.m. Every 15 minutes.  
11.45 a.m. to 12.00 noon. Every 15 minutes.  
12.00 noon to 1.00 p.m. Every 10 minutes.  
1.00 p.m. to 5.00 p.m. Every 15 minutes.  
5.00 p.m. to 6.00 p.m. Every 10 minutes.  
6.00 p.m. to 7.00 p.m. Every 15 minutes.  
7.00 p.m. to 8.00 p.m. Every 10 minutes.  
NIGHT CARS at 8.45 p.m. & 9.00 p.m. 9.45 to  
11.15 p.m. every half hour.

SPECIAL CARS by arrangement at the  
Company's Office, Alexandra Building, Des-  
Neville Road, Central District.

JOHN H. HUMPHREYS & SON,  
General Managers.

Hongkong, 1st April, 1909. [1260]

## CHAMPAGNES.

POMMERY & GRENO.  
BOILINGER & CO., VIN 1900,  
GIESLER & CO.  
POL ROGER, VIN 1900,  
LANSON PERE ET FILS, VIN 1900,  
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PAUL DOMMIER & CO.,  
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WHISKY, PALL MALL

" JOHN WALKER & SONS'  
OLD HIGHLAND

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BLEND

PORT WINE, INVALIDS

DOURO

SHERRY, LA TORRE

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BENEDICTINE, D.O.M.

THE ABOVE ARE EXCLUSIVELY SHIPPED TO

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HONGKONG AGENTS. [151]

LANE, CRAWFORD & CO.  
(TELEPHONE 97).

WE ARE NOW SHOWING A LARGE SELECTION OF NEW GOODS SUITABLE FOR  
CHRISTMAS PRESENTS

LADIES' FITTED DRESSING CASES.

GENTLEMEN'S FITTED SUIT CASES.

GILLETTE SAFETY RAZOR SETS,  
THERMOS FLASKS, JUGS & THERMOTOTS.

CAKE STANDS, ELECTRO-PLATED GOODS,  
DESSERT SETS, GLASSWARE.

GENTLEMEN'S DRESSING GOWNS, KNITTED WAISTCOATS,  
GLOVES, TIES, UMBRELLAS, WALKING STICKS.

LADIES' BLOUSES, NECKWEAR, COSTUMES, COATS,  
HOSIERY, ETC., ETC.

A LARGE SELECTION OF

TOYS, DOLLS AND GAMES

LANE, CRAWFORD & CO. [133]

PEARSON'S HYCOL  
CO-EFFICIENT 18/20.

The most Powerful Disinfectant in the World.

Guaranteed 18/20 times more effective than Pure Carbolic Acid under Government Standard Test on Typhoid Germs. Certificate of Strength given to each buyer. Non-Poisonous and Non-Irritant to Human and Animal life. Non-Corrosive. One Gallon will make 400 Gallons of Efficient Disinfectant. Perfect Emulsion in Water.

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every 2 hours.

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Extra Cars at 3.15 p.m., 11.30 p.m. and 11.45 p.m.

3. SUNDAYS.  
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Hongkong, 1st April, 1909. [1260]

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Hongkong, 1st April, 1909. [1260]

[1133]

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Brown's Nautical Almanack ...	1.75	AUTOTYPE PICTURES, ENGRAVINGS, CARBON PRINTS, &c. [131]
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## INTIMATION



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Selections of the Purest and Finest Quality Imported from the Leading London, New York and Parisian Houses.

## CADBURY'S CHOCOLATES.

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COCOANUT TAFFY, ALMOND TAFFY, CREME APRICOTS, SUCRE DE LA CREME, CARAMELS, PEPPERMINT LUMPS, and CHOCOLATES, 2 lb. and 1 lb. Boxes, &c., &c., &c. WALNUT TOFFEE, PEPPERMINT CREAMS.

## PASCALL'S FRENCH CONFECTIONERY.

NOUGAT, NUTTONEA, WALNUT TOFFEE, FONDANTS, CARAMELS &c., &c., &c.

MACKINTOSH'S CREAM and TREACLE TOFFEE, CRYSTALLIZED FRUITS of the Finest Quality in Great Variety.

## TOM SMITH'S &amp; CALEY'S CRACKERS.

Special Designs for Table Decorations.

## A. S. WATSON &amp; CO. LIMITED,

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Hongkong, 13th December, 1909.

**NOTICE TO CORRESPONDENTS.**  
ONLY communications relating to the news column should be addressed to THE EDITOR.

Correspondents must forward their names and addresses with communications addressed to the Editor, not for publication but as evidence of good faith.

All letters for publication should be written on one side of paper only.

No anonymously signed communications that have already appeared in other papers will be inserted.

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HONGKONG OFFICE: 10A, DES VECUX ROAD C  
LONDON OFFICE: 131, FLEET STREET, EC

## The Daily Press.

HONGKONG, DECEMBER 13TH 1909.

Nor many weeks ago we drew attention to some observations made by the Judges of the International Court at Bangkok pointing to the need of some system of registration of Chinese partnerships. The Court had been called upon to determine who were the partners in a Chinese firm which had become bankrupt. "It is a matter of great difficulty," said the Court, "to find out who the responsible partners in the firm really are—men of straw are put in as managers and found to be possessed of no means when judgment is obtained against them—and as soon as the premises are attached, the people against whom there is no judgment come forward and lay claim to the property and repudiate all liability for the personal debts of the judgment debtor." Hongkong, Shanghai, and Singapore, as we said at the time, are familiar with these things. On many occasions the advisability of insisting on the registration of Chinese partnerships has been discussed in this Colony, but no practical scheme has been devised to overcome the difficulties arising from the difference between English and Chinese law without prejudicing the flow of capital from China into the business life of the Colony. A paragraph in the *Daily Press* a few days ago mentioned that the Chinese Commercial Union of Hongkong has again taken the subject into consideration. At a meeting held last week a resolution was unanimously passed in favour of the registration of partnerships, with the proviso that the partners' liabilities should be in proportion to the amount of capital subscribed by each, and that "after the passing of the Ordinance those who prefer to do so should be allowed to use the *tong* name and have their share registered in the name of their representative, who should be held liable." It was agreed that before replying to the Law Society's request for information, the resolution should be circulated among the Chinese in order that a popular opinion may be obtained.

The question was raised in the Colony as far back as 1874, when the Chinese community presented a petition to the Government, calling attention to the want of a system of registration of Chinese partners, and suggesting that such a system should be introduced. A draft Ordinance was published, and though the Chinese community appeared to be unanimous in their desire that the Bill should become law in so far as it related to the registration of Chinese partnerships, the Government declined to submit the draft Ordinance to the consideration of the Legislative Council on the following grounds:—(1) Because it was doubtful whether the measure would have carried out the objects at which it aimed; (2) because to follow capitalists who lived out of the Colony, and whose property was out of the Colony was impracticable; (3) because it would be legislating for a few whose aim was virtually the destruction of competition; (4) because the exceptional registration of Chinese merchants would be injurious; (5) any such espionage would have the effect of checking these combinations amongst the Chinese residing at Canton, Amoy and elsewhere, which are calculated to stimulate and strengthen their trade at Hongkong; and, finally, that any interference whatever with the freedom of trade would be at variance with the general policy of the Government. Only three years later, namely, in 1878, the Chamber of Commerce represented to the Government that "the publication and registration of the members of Chinese hongs in this Colony is much called for." "The members composing foreign firms," wrote the Hon. Mr. W. Keswick, as Chairman of the Chamber of Commerce, "are made known, and it cannot be requiring too much of the Chinese mercantile community in this Colony to conform to a rule which is voluntarily followed by other nations, but which they decline to observe." As we have shown, the Chinese mercantile community had actually petitioned for such an ordinance four years previously. The Government sent to the Chamber of Commerce a statement of the objections recorded in 1875 by the local Government to such an Ordinance, and the matter appears to have been allowed to drop for a time. But it was revived in 1881 by the Governor of the day (Sir JOHN POPE HENNESSY) in a speech in which he mentioned the proposal and said he declined to accede to it because some of the leading Chinese bankers and others to whom, acting on his "usual principle," he had mentioned it, pointed out "that the Chinese system of trading would be completely upset by it—that there is an extraordinary net work of investments in this Colony, as in any other community of Chinese, and that it would interfere seriously with Chinese trade, and, in fact, tend to prevent the influx of Chinese into the Colony." Yet in the very next year we find the Chinese community presenting a petition signed by 63 well-known Chinese and headed by 104 hongs calling attention to the evils "arising from the want of a system of registration of Chinese partners" and submitting certain propositions which they prayed might receive legislative sanction. The Registrar-General was of opinion that both petitions in favour of registration had been prepared in panic, the latest arising from heavy losses in house speculation, and he suggested that it might be well to let the over-speculation cure itself. Accordingly nothing more was heard of the subject till 1891, when it was once more brought up by the Chamber of Commerce in the form of a recommendation in connection with a Bill to amend the law relating to Bankruptcy. They expressed the opinion that to render this Bill more completely applicable to local requirements it should be preceded or supplemented by a Bill making compulsory the registration of individual members of Chinese firms trading in the Colony. Nothing, however, appears to have been done in this direction. The subject, however, had been engaging the attention of the Government of the Straits Settlements, and in 1894 the Government procured from the Straits a copy of the Ordinance which had been drafted there, together with copies of the printed papers connected with the subject. Opinion was

as much divided on the subject in the Straits as in Hongkong, and the Bill did not go beyond its second reading. Meanwhile the Acting Chief Justice of Hongkong had been making representations to the Governor that a system of limited partnerships in *commandite* would be of great use here and would readily be adopted, but after hearing from the Straits Government, the Governor, on the advice of the Attorney General (Mr. Foxlock at that time), decided that nothing further should be done "for the present." Once more the Chamber of Commerce reopened the question in 1900, and a Committee of Inquiry was appointed. This Committee unanimously decided, "though for different reasons," that it would be inadvisable to introduce the suggested legislation. This was thought to be the last word on the subject for a generation to come, but successive Judges have not ceased to comment on the need of some system of registration, and now we have the Chinese mercantile community and apparently the Hongkong Law Society re-opening the question. There has never been much difference of opinion as to the desirability of registration; the problem has been, as we have said, to evolve a practical scheme to overcome the difficulties arising from the difference between English and Chinese law without prejudicing the flow of capital from China into the business life of the Colony.

The Hongkong Race Meeting has been fixed for the 15th, 16th and 17th February.

The United States cruisers Pennsylvania and West Virginia, each of 14,500 tons, reached Hongkong yesterday from Manila.

Mr. T. H. King has been appointed to discharge the duties of Superintendent of Imports and Exports during the absence on leave of Lieutenant C. W. Beckwith, R.N.

Yesterday large congregations attended St. John's Cathedral to hear the special sermons preached on behalf of the Church Missionary Society. Bishop Ingham, Secretary of the C.M.S., was the preacher in the morning and Bishop Lander in the evening.

An extract of meteorological observations made at Hongkong Observatory during the month of November shows the average maximum temperature for that month to have been 75.5 and the average minimum temperature 65.4°. The rainfall was .065 of an inch, and there were 187.1 hours of sunshine.

The Russian Government, it is announced, has handed the Chinese Government 600,000 roubles as compensation for the losses which the Chinese merchants in Vladivostock suffered during the Russo-Japanese War. It is said that the Chinese will get back about 20 per cent of their loss.

The *On Lee*, owned by the Sze Yap steamship Company, yesterday made her third pleasure trip to Macao. She is a new vessel capable of accommodating over 1000 passengers and runs on week days to Kongmoon, making the trip to Macao every Sunday. The *On Lee* does the journey to the Portuguese settlement in three and a half hours and is well equipped for the convenience of European and Chinese passengers. The fare is remarkably low, being \$1.20 first class each way.

Forty-five tins of prepared opium were seized last week at Manila on board the German mail steamer *Prinz Sigismund*, which had arrived in the port from Australia. The drug was found in the possession of a Filipino labourer, who attempted to smuggle the contraband goods ashore. Captain Lenz, of the *Prinz Sigismund*, it is stated, got to know of the illegal transaction and aided the customs authorities in the seizure of the stuff by notifying the members of the inspector's division on duty on board the vessel, who made the arrest. This is the first time a seizure of opium has been made by the customs on board a vessel coming from ports other than Hongkong.

His Excellency the Governor has given his assent, in the name and on behalf of His Majesty the King, to the following Ordinances passed by the Legislative Council—Ordinance No. 40 of 1900—An Ordinance to amend the Law relating to Trade Marks; Ordinance No. 41 of 1909.—An Ordinance to exempt Crown Leases granted in respect of Foreshore and submerged lands in the New Territories from a certain condition imposed under the Foreshores and Sea Bed Ordinance, 1901; Ordinance No. 42 of 1909.—An Ordinance to amend the Wireless Telegraphy Ordinance, 1903, and the Wireless Telegraphy Ordinance, 1903; and Ordinance No. 43 of 1909.—An Ordinance to amend the Order and Cleanliness Ordinance, 1867.

A remarkable story is related by Japanese papers in Seoul to the effect that three Koreans of unpossessing appearance presented themselves at the Residency and stated that they had been engaged in auriferous mining co-operation with twenty others for many years and had accumulated gold dust to the value of about 400,000 yen. They asked for advice as to the best way of disposing of the gold. Rather doubtful of the accuracy of the story an official went to the place where they said the gold was stored and was astonished to find the statement made quite true. Whereupon the authorities made careful inquiry, and it was decided that the gold should be sent to the Saka Mint. It appears that these Koreans collected the gold dust from rivers having veins of ore in their upper reaches and by digging ground over which gives summary res-

## TELEGRAMS.

[Protected by the Telegraphic Message Copyright Ordinance, 1894.]

## THE BRITISH ELECTION CAMPAIGN.

## MR. ASQUITH'S PRONOUNCEMENT.

LONDON, December 11th.

An enthusiastic Liberal demonstration has been held in the Albert Hall, London.

Mr. Asquith had a tremendous reception. He asked the electorate for authority to place on the Statute Book an explicit recognition that the House of Lords had no right to meddle with questions of finance.

He declared that the abolition of the absolute veto of the House of Lords must be accompanied by a shortening of the life of the House of Commons to five or even to four years.

The only solution of the Irish problem was full self-government in purely Irish affairs, with safeguards for the supremacy of the Imperial Parliament.

## MR. BALFOUR'S MANIFESTO.

Mr. Balfour's manifesto declares that the attack on the House of Lords is the culmination of a long-drawn

conspiracy on the part of the Liberal Government for a Single-Chamber

Legislature similar to that of Greece.

The conspirators wish to be independent not only of the Peers, but of the people, and Mr. Balfour declares that no advance in the solution of the problems of the Empire will be possible until a Party is returned to power prepared to press Tariff Reform to the utmost.

## THE GERMAN LOAN.

LONDON, December 11th.

In the Reichstag the Treasurer announced that a loan of 26 millions sterling, due to previous deficits, would be raised gradually to prevent any disturbing of the money market.

## ANGLO-GERMAN RELATIONS.

LONDON, December 11th.

The Imperial Chancellor, Herr Bethmann-Hollweg, in the course of a notable speech in the Reichstag expressed a sincere desire for good Anglo-German relations. The more freely and loyally this attitude was expressed, he said, the better would it be for both countries.

## SHORTAGE OF COTTON.

## GREAT EXCITEMENT IN THE COTTON MARKETS.

LONDON, December 11th.

The Report of the United States Bureau shows the cotton crop to be 200,000 bales below the most sanguine expectation of the bulls.

This report has caused record excitement in the New York and Liverpool markets and prices are soaring.

## NEW ITALIAN CABINET.

LONDON, December 12th. Signor Sonnino has formed a Liberal coalition Cabinet.

## MOROCCO AND THE CONGO.

## VIEWS OF GERMANY'S FOREIGN MINISTER.

LONDON, December 12th.

Herr von Schoen, Minister for Foreign Affairs, speaking in the Reichstag, emphasised the good results of Franco-German co-operation in Morocco, and bore testimony to the disinterested action of France.

Herr Schoen also declared that the Belgian Government's scheme of reforms for the Congo, if logically carried out, would contribute to the welfare of the natives and achieve free trade for all nations in the Congo.

## A CUSTOMS PROSECUTION.

Before Mr. E. R. Halifax at the Magistracy on Saturday Mr. T. H. King, the acting Superintendent of Imports and Exports, proceeded against a Chinese woman for selling liquor without a licence, and against two men for assaulting an excise officer.

Complainant informed the Court that some Chinese revenue officers, acting under instructions from Revenue Officer Wilden and Mackenzie, boarded the *Sheria* and had a conversation with the female defendant. One of the officers asked for a bottle of beer and the defendant sent a small boy down to the fireman's quarters to procure one. The European revenue officers saw the beer produced, and the money paid for it, and thereupon placed the woman in charge of a Chinese officer. While inquiring about the woman from the chief officer, a gang of coolies assaulted the excise officer and released his prisoner, who was subsequently re-arrested. The two male defendants were the ring-leaders.

After hearing the evidence his Worship fined each of the defendants \$50, the alternative being two months' imprisonment with hard labour.

## THE COLONY'S FINANCES.

The financial statement issued by the Colonial Treasurer for the month of September shows a balance of assets and liabilities on 31st August of \$481,083.73, and this, plus the revenue for September, \$389,699.10, gives a total of \$870,782.83. Deducting the expenditure for September at \$715,167.25, the credit balance stands at \$677,615.58.

The statement of the Colony's assets and liabilities places the total assets at \$978,812.81 and the total liabilities at \$301,197.23. The reimbursement due by railway construction account on December 31st, 1908, is \$1,356,136.50, and with the credit balance for 1909 deducted it stands at \$1,004,567.39. Adding the previously mentioned credit balance of \$677,615.58 the balance of assets (General Account) now stands at \$1,682,182.97.

## INDIA'S OPIUM REVENUE.

A curious state of things has arisen in consequence of the restriction under the Secretary of State's orders of the exports of Malwa opium from Bombay. The limit allowed to be exported in 1910 was booked, it will be remembered, several months ago, and during the past few weeks there has been an extraordinary rush to get priority of shipment for 1911, for which year the limit of the number of chests to be exported has not yet been fixed. In the first thirteen days of November in Malwa 17,000 chests passed the scales, the duty of Re. 600 being paid on each chest so that in all over a crore of rupees has reached the Government Treasury. This gigantic speculation has tightened the money market all round and at the same time has replenished the Government exchequer for the time being, though it represents, of course, only the forestalling of what would ordinarily have been the revenue of the year after. Its result is to bring the opium receipts for this year which in October were fifty lakhs ahead of the estimated up to fifty lakhs ahead. It also makes it probable that should cotton now begin to move as the excellence of the harvest of this staple renders probable the Government of India's year will close with a small surplus instead of with the deficit that has hitherto seemed inevitable.

## A TONG WAR IN SAN FRANCISCO.

## A KIND OF CLASSIC TRAGEDY.

The tong war now being waged, says a San Francisco paper, is a Chinese version of the old tale of the Montagues and Capulets. Two clans in our Oriental quarter, "both alike in dignity," the Yees and the On Yicks, had treated each other with something of high disdain; but in the heat of a maiden of the Yees there was a tender sentiment for a young clausen of the On Yicks, and this being reciprocated, the two fled together, while the families stayed behind to shed each other's blood. All the yellow Tybials and Moretios, Benvellos and Parises are cut off their dark alleys and, as in old Verona, there are wounds given and received which, though not as "wide as church doors" or deep as wells," are indeed "enough." To-day the Yees are falling; to-morrow the On Yicks are gathered to their fathers. Will the blant-eyed Romeo and the little-footed Juliet continue the tragedy to the accepted end and bring about a family reconciliation over their common tomb? Or will the war not cease until all the long-gained Montagues and Capulets are passed from nature to eternity or held in durable life?

It is an ancient tale that is being enacted here, as in the Verona of the play. Its plot may have been old to the Romans; it may have been familiar to the Phoenicians and its skeins may have been entangled with the romances of the Nile. The feud of rival families, the loves that should have softened it, the anger and the clash and the catastrophe—these have been the setting of tragedies as old as the human race itself.

LATEST STEAMER MOVEMENTS.

The C. & M. str. *Zafiro* left Manila on the 11th instant, and is due here to-day at 4 p.m.

The I.G.M. str. *Prinz Ludwig* left Shanghai on the 11th inst., at 6 p.m., and may be expected here to-morrow at 7 a.m.

The P. M. S. S. Co.'s s.s. *Manchuria* sails from Yokohama December 11th en route to Hongkong via Nagasaki and Manila, and is scheduled to arrive at this port December 23rd.

## LOCAL SPORT.

## RESULTS AT A GLANCE.

## LEAGUE FOOTBALL.

## First Division.

Kowloon, 0.

Watts (3), Hewitt (1).

R.E., 1.

Sullivan (3), Wilks (2). Brown (1).

Second Division.

63 Coy, R.G.A., 3. Moslem, 0.

Cain (3), Robinson (2).

Kavanaugh (1), Burns (1), Evans (1).

Lusitano, 1. B.O.C., 1.

Remedios (1).

Navy League.

H.M.S. King Alfred, 3. H.M.S. Flora, 1.

Raid (2), Lee (1). Laughlin (1).

OTHER FOOTBALL.

Friendly.

H.M.S. Monmouth, 0. H.K.F.C., 0.

LEAGUE CRICKET.

Telegraphs, 77 (for 3). Kowloon, 69.

Civil Service, 54.

H.K.C.C., 164.

OTHER CRICKET.

Kowloon, 79. Watson's, 64.

POLO.

Buffs beat R.G.A.

## LEAGUE FOOTBALL.

## First Division.

NAVAL YARD v. R.E.

Contrary to expectations this match took place on Saturday afternoon. The Sappers are to be complimented in acting in the sportsman-like manner in putting a team of untried players on the field, and in putting up such a good fight with ten men. The teams were:

N.Y.—Anderson, Bryce and Berry; Dunlevy, Brown and Henning; Rochford and Pasco; Wilks; Sullivan and Dalziel.

R.E.—Barber, Scarlett and Smith; Best, Bennett and Harrison; Willsher and Brown; Brown and Smith.

Play opened in favour of the Yards, and it was not long before they were besieging the Engineers' citadel. The opportunity of getting away that Sullivan kept manoeuvring for was not long in coming, and he took full advantage of it, beating Barber at close range. Before the interval arrived Wilks added to the Yards' total by heading the ball into the net from a pass by Dalziel. Wilks and Sullivan each added a goal early in the second half, making the score four to nil. The Sappers had been very disjointed in their forward play, but they warmed to their work, and the Yard defence had some difficulty in keeping them at bay. Brown with an individual run from the centre line took the ball into the Yards' goal area, and scored the only goal for the soldiers. From a penalty kick taken by Sullivan the total for the home team reached five, and the game ended with the scores N.Y., 5; R.E., 1.

B.G.A. v. KOWLOON.

This match took place on the Military Ground.

The teams were:

R.G.A.—Beezley, Oxley and West; Walker; Lt. Bagnall and Hewitt; Crump and Ansell; Watts; Nash and Bellis.

Kowloon—Foulkes; Van Ginkel and Clements; Morris, Blackburn and Wilkie; Heiley and Weaser; Brown; Wilkie and Mead.

The Gunnery opened the game in a most sensational manner. From the kick-off the ball was passed to Bellis, and he centred to Watts from touch, the latter heading the ball past Foulkes, without one of the Kowloon players having touched it. The actual time taken to score the goal was 22 seconds. The play during the first half was mostly confined to the visitors' half, and but for the one man play of Watts the Gunnery would certainly have had more goals to their credit.

Early in the second moiety Mead made a good run and centred to Brown, but Bagnall was one too many for the latter and the situation was saved. Following up a pass by Van Ginkel Wilkie tested Beesley, only to find him all on the alert. A centre from Crump was converted by Watts, who with a drive at short range nearly took the net. A long kick by Hewitt was mis-kicked by Van Ginkel, and to the discomfiture of the visiting team the ball went past Foulkes into goal. Watts scored a fourth, but was ruled offside. The whistle for time sounded with the home team pressing and the score: R.G.A., 3; Kowloon, 0.

## LEAGUE TABLE.

Goals.

P. W. L. D. For Agst. Pts.

R.G.A. 8 8 0 0 25 4 16

Buffs 8 7 1 0 32 5 14

R.E. 9 2 5 2 19 26 6

Kowloon 9 2 6 0 15 28 6

Naval Yard 8 3 5 1 12 20 3

H.K.F.C. 8 1 6 1 7 27 3

## SCORING ANALYSIS.

Teams

H.K.F.C.

N.Y.F.C.

R.G.A.

K.F.C.

N.Y.F.C.

R.E.

R.G.A.

Buffs

Second Division.

B.S. COY. v. MOSELM.

This match was played at Lyemun, and resulted in a runaway victory for the home team by eight goals to nil.

LUSITANO v. R.G.A.

Placed on the Military Ground this match was quite the most keenly contested of the day.

Remedios scored for Lusitano in the first half, and the score stood at this till a few seconds from the end, when Muskat equalised for the R.G.A.

B. COY. v. S7. COY.  
This match should have taken place on the Parade Ground, but as the Stoncutters' men were unable to raise a team the points are awarded to B. Coy.

## LEAGUE TABLE.

Goals.

P. W. L. D. For Agst. Pts.

88 Coy 7 6 1 0 23 5 12

63 Coy 8 6 1 1 26 5 13

B. Coy. 6 4 1 1 8 5 9

87 Coy. 7 3 4 0 8 7 6

B. O. C. 7 2 3 2 9 7 4

Lusitano 5 2 3 0 9 7 3

Moslem 8 0 5 3 4 7 3

6 6 0 5 1 2 1

## SCORING ANALYSIS.

Teams.

B.O.C.

1-1

1-1

1-1

0-6 1-1

0-1 2-0 9-1

3-0 3-0 2-0

68 Coy

A. Coy.

1-0 4-1

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## NOTICE.

Communications respecting Advertisements, Printing, Binding &c., should be addressed DAILY PRESS only, and special business matter THE MANAGER.

Advertisements and Subscriptions which are not ordered for a fixed period will be continued until countermanded.

Orders for extra copies of DAILY PRESS should be sent in before 11 a.m. on day of publication. After that hour the supply is limited. Only supplied for Cash.

P.O. Box, 33. Telephone No. 12.

## NEW ADVERTISEMENTS

## NOTICE.

A GRAND BAZAAR OF TOYS will be held in the Promises of the CATHOLIC UNION, on SUNDAY, the 19th inst., from 4 to 8 P.M., in aid of CHRISTMAS TEATS and other Comforts for the Poor.

ADMISSION, 50 CENTS. Each Ticket will entitle the holder to a Xmas Present, if presented at the Souvenir Stall on the evening of the 18th.

The Band of the 13th Rajputs will be in attendance. Hongkong, 13th December, 1909. [1510]



## PUBLIC AUCTION.

PARTICULARS and CONDITIONS of the letting by Public Auction Sale, to be held on MONDAY, the 20th day of December, 1909, at 3 P.M., at the Offices of the PUBLIC WORKS DEPARTMENT, by Order of HIS EXCELLENT THE GOVERNOR, of One Lot of CROWN LAND at corner of Shin Hing Street and Hollywood Road, in the Colony, Hongkong, for term of 75 years, with the option of renewal at a Crown Rent to be fixed by the Surveyor of HIS MAJESTY THE KING, for one further term of 75 years.

## PARTICULARS OF THE LOT.

No. of Sale	Regist. No.	Locality	Boundary Measurements (approximate)	Contents	Square Feet	Annual Rent	Up't Price.
1	1,100	At corner of Shin Hing Street and Hollywood Road	N. 15' 0" E. 18' 0" S. 35' 0" W. 38' 0" (about)	12	4,832		

"SHIRE" LINE OF STEAMERS, LIMITED.

FOR LONDON, ROTTERDAM AND AMSTERDAM.

THE Steamship "CARDIGANSHIRE". Captain W. O. Tivers, will be despatched as above about the 19th January. For Further Particulars apply to JARDINE, MATTHESON, & CO., LTD., Agents. Hongkong, 13th December, 1909. [1512]

"SHIRE" LINE OF STEAMERS, LTD. FOR MARSEILLES, LONDON AND ANTWERP.

THE Steamship "PEKOKESHIRE". Captain R. Hayes, will be despatched as above about the 25th January. For Freight, or Passage, apply to JARDINE, MATTHESON, & CO., LTD., Agents. Hongkong, 13th December, 1909. [1513]

NORDDEUTSCHE LLOYD, BREMEN IMPERIAL GERMAN MAIL LINE.

## NOTICE TO CONSIGNEES.

THE Steamship "PRINZ SIGISMUND," having arrived Consigned of Cargo are hereby informed that their Goods, with the exception of Opium, Treasures and Valuables, are being landed and stored at their risk into the hazardous and/or extra hazardous Godowns of the Hongkong and Kowloon Wharf and Godown Company, Limited, Kowloon, and West Point Godowns, whence delivery may be obtained.

No Claims will be admitted after the Goods have left the Godowns, and all goods remaining undelivered after the 17th inst. will be subject to rent.

All broken, chafed, and damaged Goods are to be left in the Godowns, where they will be examined on the 17th inst. at 9.30 A.M.

All Claims must reach us before the 21st Inst., or they will not be recognized.

No Fire Insurance will be effected.

Bills of Lading will be countersigned by the undersigned.

NORDDEUTSCHE LLOYD, MELCHERS & CO., General Agents. Hongkong, 10th December, 1909. [15]

NAVIGAZIONE GENERALE ITALIANA. (Florio and Rubattino United Companies.)

## NOTICE TO CONSIGNEES.

FROM BOMBAY AND SINGAPORE.

THE Steamship "ISCHIA," having arrived from the above Ports, Consignees of Cargo are hereby informed that their Goods are being landed at their risk, into the hazardous and/or extra hazardous Godowns of the Hongkong and Kowloon Wharf and Godown Company, Limited, Kowloon, whence delivery may be obtained. Perishable Goods to be taken delivery of immediately.

All Claims must be sent to this Office on the 21st inst., or they will not be recognized.

All Claims will be presented within ten days of the steamer's arrival here, after which date they cannot be recognized.

No Claims will be admitted after the Goods have left the Godowns, and all Goods remaining undelivered after the 16th inst. will be subject to rent.

All broken, chafed, and damaged Goods are to be left in the Godowns, where they will be examined on the 20th inst., at 9.30 A.M.

No Fire Insurance has been effected.

CARLOWITZ & CO., Agents. Hongkong, 11th November, 1909. [4]

## INTIMATIONS

## BOARD AND RESIDENCE.

WANTED BOARD AND RESIDENCE with European family on one of the Higher Levels. Apply to—

M. G. B., Care of "Daily Press" Office, Hongkong, 2nd December, 1909. [1476]

## NOTICE.

M. P. THOMAS, having been Appointed AGENT for the MESSAGERS MARQUES and the CHAMOISES REUNIS at Hongkong, takes charge of the above Companies' Agency from This Date.

Hongkong, 11th December, 1909. [1506]

## "SOLIDNUM"

A perfect preservative stain for Wood, Stone and Brickwork.

It protects against Decay, Fungus, Dry Rot, the ravages of insects and vermin (especially the white ant) and the action of the weather.

"SOLIDNUM" REALLY DOES WHAT IS CLAIMED. FOR IT, as may be seen from the testimonials of the Governments of India, the Sudan, etc.

In Drums and Barrels of Various Colours. Prospects and all further information from SIEMSSSEN & Co. (Machinery Dept., Hongkong, Sole Agents) Hongkong, 8th December, 1909. [1494]

## SIEN TING

SURGEON DENTIST. NO. 10, D'AGUILAR STREET

TERMS VERY MODERATE

Consultation Free.

Hongkong, 21st September, 1909. [1221]

## DR. M. H. CHAUN.

THE latest Method of the AMERICAN SYSTEM OF DENTISTRY.

35, QUEEN'S ROAD CENTRAL. From the University of Pennsylvania, U.S.A. Hongkong, 17th April, 1907. [1152]

## FOR SALE OR TO LET.

DERRINGTON, PEAK ROAD, NO. 8, SHORNCLIFFE, Garden Road, 7. For Particulars apply to—

## C. SCHROETER.

King's Buildings, 11th, Care of Garrels, Horner & Co., Hongkong, 1st December, 1909. [1140]

## FOR SALE.

A Quantity of NETTING for Tennis Courts, etc.

TABLE BILLIARD SETS, SLATE BEDS, from \$40.00. CHINA EXPRESS CO., 3, Buddel Street. [50]

## NEW CARTRIDGES.

BY popular English Manufacturers. In all Bores and Sizes.

SMOKELESS POWDERS and CHILLED SHOTS. From No. 10 to SSSG. at \$6.57 and \$7.50 per 100. SPORTING REQUISITES and AIR GUNS in Variety.

Inspection Invited.

## WM. SCHMIDT &amp; CO.

Hongkong, 26th October, 1906. [1314]

## LABUAN COAL.

NOTICE—THIS COAL can only be obtained from THE LABUAN COAL CO., LTD., who are prepared to Supply FRESH COAL straight from the Mines.

Steamers load at the Wharves. Quick despatch Telegrams "Labor Labuan."

BRADLEY & CO., Agents. Hongkong, 12th August, 1909. [1406]

X'MAS GOODS

CARDS, CRACKERS, DOLLS, STAMPS, &c.

GRACA & CO. 27, Des Voeux Road.

## PUBLIC COMPANY

CANTON INSURANCE OFFICE, LTD.

## NOTICE.

NOTICE—THIS CERTIFICATE given with respect to 5 Shares numb red 3029/3033 in the above-named Office, standing in the name of Mr. CHIN GUAN of Saigon, has been LOST, and should the same not be produced before the 22nd inst., a new Stock Certificate will be issued to the said Mr. CHIN GUAN, and no transaction taking place under the old Stock Certificate will be recognised by the Office.

JARDINE, MATTHESON & CO., LTD., General Agents, Hongkong, 7th December, 1909. [1493]

## 報新外中港香

CHUNG NGOI SAN PO (Chinese Daily Press), PUBLISHED DAILY.

Is the oldest and still immeasurably the best Advertising medium among the Native Community.

Established for over FIFTY YEARS Circulates largely throughout Southern China Indo-China, etc.

Terms for Advertising (Translation free) can be obtained at the Office, 104, Des Voeux Road Central, Hongkong; 131, Fleet Street, London or from the different Agents.

Documents translated from, or into Classical or Colloquial Chinese.

Hongkong, 11th November, 1909. [4]

## ENTERTAINMENTS

## ST. PETER'S CHURCH,

WEST POINT.

## ORGAN RECITAL.

Mr. GEO. GRIMBLE,

TO-MORROW, (TUESDAY)

14TH DECEMBER, 1909,

AT 5.30 P.M.

Vocalists:

Mrs. BEILLIOS. Mr. R. E. WHITE.

[1496]

## NOTICE.

MR. P. THOMAS, having been Appointed

AGENT for the MESSAGERS MARQUES

and the CHAMOISES REUNIS at Hongkong, takes charge of the above Companies' Agency from This Date.

Hongkong, 11th December, 1909. [1506]

## NOTICE.

Mr. B. SASSON & CO., LTD.

Hongkong, 8th November, 1909. [1396]

## INSURANCES

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.

WITH WHICH IS INCORPORATED THE

OCEAN MARINE INSURANCE CO.

TOTAL FUNDS AT 31st DECEMBER, 1908

\$19,121,510.

I. Authorised Capital ..... \$6,000,000

Subscribed Capital ..... 3,275,000

Paid-up Capital ..... 1,212,500

Fire Funds ..... 3,204,753.

The Undersigned AGENTS for the above

Company, are prepared to ACCEPT RISKS

against FIRE at Current Rates.

SHEWAN, TOMES & CO., Agents.

Hongkong, 14th August, 1909. [1608]

## NOTICE.

OFFICES facing the Harbour from about

October to present in occupation of

Messrs. JARDINE, MATTHESON & CO., LTD.

APPLY TO THE HONGKONG LAND INVESTMENT & AGENCY CO., LTD.

Hongkong, 1st December, 1909. [1818]

## NOTICE.

We receive regularly New Shipments of

EXTRA CHOICE

## ENGLISH BACON

75 CENTS PER LB.

## THE DAIRY FARM CO., LTD.

HONGKONG, 1st December, 1909. [1818]

## TO LET.

PORTION OF MARINE LOT

NO. 285 at NORTH POINT, Suitable

for above Purpose. EXTENSIVE WATER

FRONT. DEEP WATER.

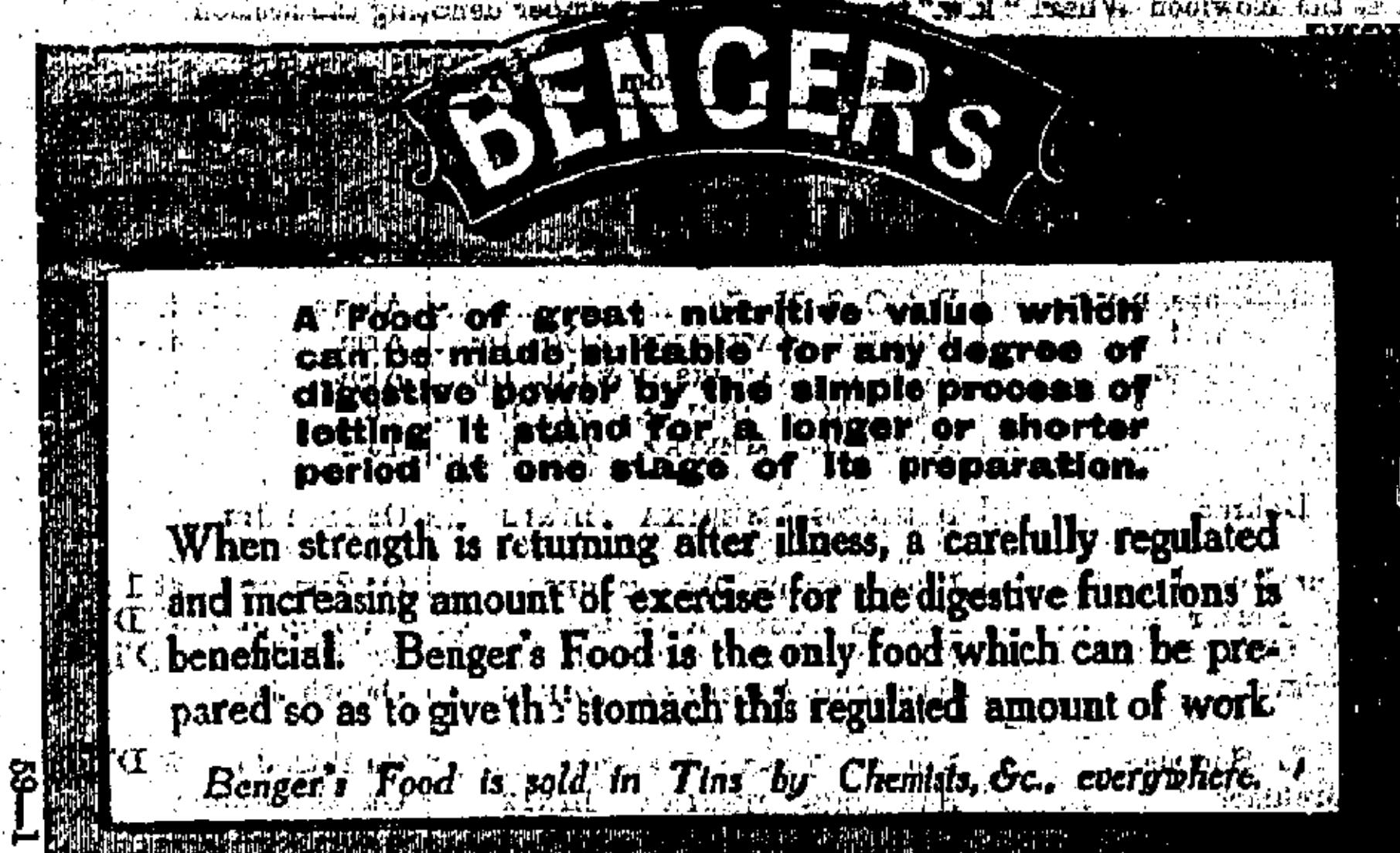
ALSO FOR SALE.

**NAPIER JOHNSTON'S  
"SQUARE BOTTLE"  
WHISKY.**



BEAVER OF  
TODAY AS IN 1745.  
UNVARIED FOR  
150 YEARS.  
THE SAME  
IMITATIONS.

SOLE AGENTS IN HONGKONG:  
**LANE, CRAWFORD & CO.**,  
and from ALL WINE MERCHANTS. [52]



A Food of great nutritive value which can be made suitable for any degree of digestive power by the simple process of letting it stand for a longer or shorter period at one stage of its preparation.

When strength is returning after illness, a carefully regulated and increasing amount of exercise for the digestive functions is beneficial. Benger's Food is the only food which can be prepared so as to give the stomach this regulated amount of work.

Benger's Food is sold in Tins by Chemists, &c., everywhere.

### PASSENGER SEASON 1910.

### IN 25 DAYS TO ITALY BY THE MAGNIFICENT N.D.L. LINERS:

TONS. ERS.

"PRINZESS ALICE"	10,911	ON MARCH 23RD.
Capt. P. GROSCH.		
"KLEIST"	9,000	ON APRIL 6TH.
Capt. O. PAHNKE.		
"PRINZ LUDWIG"	9,630	ON APRIL 20TH.
Capt. F. V. BINZEL.		

CALLING AT NAPLES; GENOA; ALGIERS; GIBRALTAR AND SOUTHAMPTON,  
TO LAND PASSENGERS.

Early Booking Recommended,  
For Particulars, apply to

MELCHERS & CO.,  
GENERAL AGENTS.

1226.

SANTAL  
MIDY

These tiny Capsules — superior to Copaline, Cubes, and Injections — CURE the same diseases as these drugs in  
**FORTY-EIGHT HOURS**  
without inconvenience.

Each Capsule bears the name,  
PARIS, 8, rue Vivienne  
sold by all Chemists

**Cutler, Palmer & Co.'s**



SPECIAL BLEND WHISKY.

Cutler, Palmer & Co., London  
AGENTS  
SIEMSEN & CO.,  
HONGKONG.

ON SALE.

THE FIFTY YEARS  
ANGLO-CHINESE CALENDAR  
己酉年

FROM 1st JANUARY, 1864, TO 21st DECEMBER  
1913, BEING FROM THE 1st YEAR OF THE  
76th CYCLE TO THE 50th YEAR OF THE  
76th CYCLE.

PEICE \$2 CASH.

On Sale at the "HONGKONG DAILY PRESS"  
OFFICE, or Agents in all the Ports of the  
Far East.

The Book will be sent by Registered Post  
(free) to any part of the World unrepresented  
by Agents on receipt of Money Order.

TICKET AGENCIES.—The Company's Railway and Steamer Tickets are obtainable at all the Agencies of the International Sleeping-Car and Express Trains Co. and Messrs. Thos. Cook & Son.

RAILWAY HOTELS.—YAMATO HOTEL (Tel. Add.: "YAMATO") At Dairen, Port Arthur, and Changchun, also very shortly at Mukden, all under the Company's management.

FUSHUN COAL.

FRESH STOCKS ALWAYS ON HAND AT DAIREN AND NEWCHWANG DEPOTS.

SOUTH MANCHURIA RAILWAY COMPANY, DAIREN.

Tel. Add.: "MANTSU." Codes: A.B.C., 5th Ed., Al, and Liebera. [131722]

SINGON & CO.

IRON, STEEL, METAL AND HARD-WARE MERCHANTS. Wholesale and Retail Ironmongers. Pig Iron and Foundry Coke Importers. General Storekeepers and Shipchandlers. Nos. 35 & 37, HING LOONG STREET, (2nd Street, west of Central Market) Telephone No. 515. [583]

DIRECTORY AND CHRONICLE  
FOR 1909

Copies may be obtained at the "HONGKONG DAILY PRESS" Office, or from Booksellers throughout the Far East.

### A GOOD START IN LIFE.

Mothers should early realize how essential good health is for the success of their child in after life. A badly nourished baby generally means an undersized child, wanting in stamina and vigour. If unable to nurse your baby, you must give the substitute that most closely resembles human milk. No farinaceous or starchy food or unmodified cow's milk is permissible to a child under 6 or 7 months of age. The "Allenbury" Milk Foods are so prepared as to remove the difference between cow's milk and human milk, and they are as easy of digestion as the natural food of the child.

The "Allenbury" Foods are alike suitable for the delicate and robust, and, when used as directed, form the best means of rearing a child by hand. The No. 1 Milk Food may be given alternately with the mother's milk without fear of upsetting the child or causing digestive disturbance.

**The Allenbury's Foods.**

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### REVIEWS

*China: Its Martel and Mystery.* By T. HODGSON LIDDELL, R.B.A. With 40 illustrations in colour by the author. London: George Allen and Sons.

It is now many more years than we care to reckon since we interviewed in Hongkong Mr. Mortimer Menpes, the disciple and biographer of Whistler, on the subject of Hongkong and China generally, as a field for artistic exploitation. This disciple of the author of "The Gentle Art of Making Enemies" was quite enthusiastic over some scenes that had come under his notice in the Isle of Fragrant Streams, especially the interiors of certain hongs in the west end, and he then expressed a hope that he would be able to return to place on permanent record the impressions he had obtained during a brief visit to the Colony. Mr. Hodgson Liddell does not appear to have found China's chief attraction in impressionistic inferiority. Rather has he been impressed by the beautiful landscapes and cloud effects familiar to most of our readers, and by the quaint street life and picturesque buildings of the Celestial Kingdom.

In the preface of his book he writes: "China is such a vast country, and holds such wealth of beauty and interest, that an artist might spend years and then only have taken the cream from each place.... I venture to think that if

Europeans could but see more pictures, realistically painted, of the natural and created beauties of that great Empire, they would form a better opinion, not only of the country, but of the civilisation and very high artistic sense of the people...."

My visit to Japan was but a short one, a holiday after a long spell of hard work in very great heat; but I could not help comparing the two countries artistically, very much (from my point of view) in favour of China." In the chapter on Hongkong, he writes of the wonderful beauty of our sunsets, and leaves a beautiful vocabulary on the other natural beauties in which our little island is set.

We are not all gifted with the artistic sense, so it is well for some of us to see scenes that have become prosaic by reason of daily observation and familiarity, through the eyes of an artist like Mr. Liddell. The frontispiece of his book is a view of Hongkong from the harbour, and the same scene is reproduced with fine artistic feeling at the sunset hour when the blue haze that betokens the Chinaman's evening meal throws a mysterious glamour over the red-tiled terraces rising from the sea amid the greenery of the hill-sides. Yet, one of his most successful pictures is a group of fishing boats on the Pearl River, near Canton: golden sunlight reflected in the water, brown hills standing out of the haze in the background, and above it an opalescent sky streaked by the sunlit clouds.

Meico, Shanghai, Soochow, Hangzhou, Shantung and Tientsin all supply subjects for Mr. Liddell's brush, but it is Peking and some of the innermost recesses of the capital that provide the largest number of pictures from any one place. Thanks to the kind office of certain highly-placed officials, he was permitted by the late Empress-Dowager to penetrate the sacred precincts of the Summer Palace. The Lama Temple at Peking also lent itself to artistic treatment. Notwithstanding the limitations in art reproduction, there could be nothing finer than the pictures of the Pailin in the Lama Temple or the Pavilion of the late Empress-Dowager and the Marble Junk in the Summer Palace, and Mr. Liddell is to be congratulated not only on his own treatment of those and other subjects, but on the success of those who have co-operated with him in the technical work of reproducing his pictures.

Even in the present time of financial depression the artist ought to find a ready sale for the originals of these illustrations, which are by far the best we have seen in any of the numerous books on China.

Of the book, we cannot write in such terms of unreserved praise. We do not think that Mr. Liddell aims at any high literary standard.

He gives his impression as a globe-trotter, and the globe-trotter, as Dr. James Cantlie once remarked, has his uses, one of them being to bring to the notice of the inhabitants of a place customs and peculiarities that escape our dulled and familiarised perceptions. But this apart, his contribution to the literature on China has little to recommend it. Of course, we write with a knowledge of things Chinese; others who have no such knowledge may find the information and impressions more entertaining.

The pictures, however, are the chief feature of the book, and we are confident that in Hongkong and the Treaty Ports of China the work will be in brisk demand.

*Sugar: A Handbook for Planters and Refiners.* By J. and E. NEWLANDS. London: E. & F. N. Spon, Ltd.

This is an excellent work of reference for those interested in the sugar industry. In an introduction is given a comprehensive list of works relating to the subject. The cultivation of the plant is first considered, and a description of the most approved canes is given in much detail.

Speaking of the Chinese sugar-cane the writers say that it "possesses the advantage of being so hard and solid as to resist the forces of the white ant and the teeth of the jackal—two great enemies to the East Indian sugar-plantation." Cane-sols and suitable manures

for such, the diseases and enemies of the cane, and the yields of the various varieties are all treated carefully.

They are considered the composition of the juice and a synopsis is given of the various operations gone through in preparing sugar from it.

In the extraction of the juice the various appliances are described and some carefully drawn pieces of plant add considerably to the usefulness of the description.

Bagasse burning is scientifically treated.

Then follow chapters on defecation and clarification, concentration and granulation, curing, and one

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### FOREIGNERS AND THE INCOME TAX.

Under the above heading, Mr. F. F. Matheson, of 16, Corinthian Avenue, E.C., writes a lengthy letter. May it not be worth while to consider what is likely to be the effect, he writes, of the continued high income-tax which has to be paid by foreigners holding English securities, and the super-tax perhaps in addition, on the working of concessions and businesses abroad by English companies?

According to the Finance Bill no exemption, abatement, or relief in respect of the tax shall be given unless the person claiming is resident in the United Kingdom or employed in the service of the Crown abroad; income tax shall not be payable, however, in respect of the interest on any securities of a foreign State or of a British possession which are payable in the United Kingdom, where it is proved that the owners of the securities do not reside in the United Kingdom.

"To take a concrete case of concession, that of the Andean and Bolivia Railway, this is worked by an English Joint Stock Company with offices and a board of directors in London; it is believed there are large Chilean stockholders, any of whom, with dividends and interest amounting to £6,000 per annum, will have income tax and should have super-tax deducted from his proportion at the rate of 1s. 5d. per £1, or nearly 7½ per cent., and still higher rate for a larger income."

"There are other foreign railways similarly worked, more especially in Argentina, large blocks of whose stocks are held by or for Argentines, in which cases much money might be saved them by insisting that the management should be carried on by Argentine companies instead of English ones. It may be that English companies could have their offices removed to the other side of the world and local directors appointed there, as has been done in the case of Henry Clay and Sons and Co. (Limited), so that the dividends could be paid net by warrants on foreign bankers, and the funds placed out of reach of the inland Revenue authorities."

"There are probably French shareholders in Aus Chasse Labouche, Amerique in California, Oilfields, Australians in Paterson, Laing and Bruce, South Africans in the Durban Roodepoort Gold Mine, Canadians in Calgary and Edmonton Land, and so on, all of whom would have the tax deducted before they received their dividends; the colonial or foreign vendors or concessionaries who receive the purchase price, or part of it, in scrip may well consider whether it is not better to sell to some other than an English group for the formation of a company, as has been done in the cases of the Mexican Light and Power, the Brazil Railway Company and others. The revenue will lose the Somerset House fees, and workpeople the chance of making machinery and other requirements, and clerks will lose positions in London and the other large towns."

"In addition to the class of company I have referred to, there are others, such as the different South African gold mines which have offices or agents here, with foreigners or their nominees here on the register, who have hitherto received dividends less the income tax in their case, and especially if the majority of the shareholders are not English, it will be easy to remove the offices or agents to the Continent or to the place where their properties are situated."

"It may be said that it will be difficult to get the super-tax from foreigners, the only words which seem to apply to them in the Finance Bill being: 'It shall be the duty of every person chargeable with the super-tax to give notice that he is chargeable to the Special Commissioners, etc., and even if they can be made to pay once and hold exclusively English securities they will be able to sell enough to bring their total income to less than the £5,000.'

"Besides the loss of income tax on foreigners which may be brought about by the means shown above, a method seems to have been devised in the Irish Land Bill by which tenants for life of properties sold, will be able to avoid the tax, that will be able to get the proceeds invested, with the sanction of the Public Trustee for Ireland, in debentures and bonds of American railroads, so that if they live abroad the trustees will only have to send them the coupons to be collected through foreign bankers, from America."

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## SHIPPING.

## ARRIVALS.

BUNJUN MARU, Japanese str., 1,304, Y. Fuseno, 12th Dec.—Swatow 11th Dec., General—Osaka Shosen Kaisha.  
CHILDAIR, Norwegian str., 1,102, H. Nilser, 11th Dec.—Bangkok 1st and Hollow 10th December, General—Kin Tye Lung.  
CHOW FA, German str., 1,055, F. Schenck, 10th December, General—Kin Tye Lung.  
CLAN, British str., 2,510, L. Blaud, 11th Dec.—Singapore 2nd Dec., Petroleum in bulk—Austral Petroleum & Co.  
DECAZONI, British str., 4,475, J. Liepenhausen, 11th Dec.—Yokohama 30th Nov., General—Butterfield & Swire.  
FODSHING, British str., 1,423, T. Lianas, 11th Dec.—Wuhu and Chinkiang 7th Dec., Rice and General—Jardine, Matheson & Co.  
FU, Norwegian str., 860, C. Wagle, 10th Dec.—Haiphong 8th December, Rice—Aagard Thorsen & Co.  
GREGORY APCAN, British str., 2,961, S. H. Wilson, 12th Dec.—Singapore 5th Dec., General—David Session & Co.

HAYANG, British str., 1,362, Hodges, 12th December—Swatow 11th Dec., Tea and General—Douglas Lapraik & Co.  
HONGHEE, British str., 2,056, J. Home, 11th December—Swatow 4th Dec., General—Chinese.  
IDONEUS, British str., 4,250, R. A. Tiljotson, 12th Dec.—Saigon 8th Dec., General—Butterfield & Swire.  
ISCHIA, Italian str., 2,481, G. Belotti, 11th Dec.—Romay and Singapore 4th Dec., General—Culowitz & Co.  
KIANG CHUNG, Chinese str., 12th Dec.—Canton.  
KISAGATA MARU, Japanese str., 1,470, E. Oguri, 12th Dec.—Moji 6th Dec., Coal—Mitsui Bussan Kaisha.  
LIANGCHOW, British str., 12th Dec.—Canton.  
ONSANG, British str., 1,787, E. S. Woolley, 10th Dec.—Java 29th Nov., Sugar—Jardine, Matheson & Co.  
PENNSYLVANIA, U.S.S. cruiser, 14,500, Pond, 12th December—Manila 10th December.  
PRINZ SIGISMUND, German str., 1,844, D. Lenz, 10th Dec.—Sydney 8th Nov., General—Melchers & Co.  
SIGNAL, German str., 907, G. Schlaikier, 10th December—Hollow 9th Dec., General—Johens & Co.  
TSURUGISAN MARU, Japanese str., W. Nagatsu, 12th Dec.—Miike 7th Dec., Coal—Mitui Bussan Kaisha.  
WEST VIRGINIA, U.S.S. cruiser, 14,500, J. W. Orchard, 12th Dec.—Manila 10th Dec.

## DEPARTURES.

11th December.  
AWA MARU, Jap. str. for Yokohama.  
CHINKIANG, British str. for Amoy.  
FEITHJOF, Norwegian str. for Haiphong.  
HIMALAYA, British str. for Europe, &c.  
HUICHOW, British str. for Canton.  
KWANGLEE, Chinese str. for Shanghai.  
LAISANG, British str. for Singapore.  
NANCHANG, British str. for Tsingtao.  
SHANSI, British str. for Canton.  
YETOROFU MARU, Jap. str. for Kobe, 12th December.  
BANRI MARU, Japanese str. for Moji.  
BENLIDI, British str. for Nagasaki.  
C. DIEDERICHSEN, German str. for Hongkong.  
CLAN, British str. for Shanghai.  
CHINHUA, British str. for Shanghai.  
DAIJIN MARU, Jap. str. for Swatow.  
DAKOTAN, British str. for Iloilo.  
HUKUBA MARU, Japanese str. for Kobe.  
HAIMUN, British str. for Swatow.  
HANYANG, British str. for Swatow.  
J. DIEDERICHSEN, German str. for Hollow.  
PRINZ SIGISMUND, Ger. str. for Yokohama.  
TIJKINI, Dutch str. for Moji.  
WAKAMATSU MARU, Jap. str. for Wakamatsu.

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## SECTIONS.

1. From Green Island to the Harbour Master's. 2. From Harbour Master's to Blake Pier. 3. From Blake Pier to Naval Yard. 4. From Naval Yard to East Point.

DESTINATION.	VESSEL'S NAME.	FLAG & NO.	BERTH.	CAPTAIN.	FOR FREIGHT APPLY TO	TO BE DESPATCHED.
LONDON & ANTWERP VIA SINGAPORE, &c.	NORE	Brit str.	—	G. Philippa, B.N.E.	P. & O. S. N. Co.	About 15th inst.
LONDON & ANTWERP	DENVERGHESHEIRE	Brit str.	—	W. Barrett	JARDINE, MATTHESON & CO., LTD.	About 26th inst.
LONDON, ROTTERDAM & AMSTERDAM	CARIGNIERSHIRE	Brit str.	—	W. O. Tyers	JARDINE, MATTHESON & CO., LTD.	About 19th Jan.
ROTTERDAM & HAMBURG VIA STRAITS, &c.	ARABIA	Ger. str.	k. w.	Neumann	HAMBURG-AMERICA LINE	On 20th inst.
HAVRE & HAMBURG VIA STRAITS, &c.	SILENTIA	Ger. str.	k. w.	v. Hoff	HAMBURG-AMERICA LINE	To-day.
HAVRE & HAMBURG VIA STRAITS, &c.	SENIGAMIA	Ger. str.	k. w.	Eckhorn	HAMBURG-AMERICA LINE	On 1st Jan.
INDIEN	SCANDIA	Ger. str.	k. w.	v. Dohren	HAMBURG-AMERICA LINE	On 1st Jan.
TONKIN	SWED. str.	—	—	Charbonnel	MELCHERS & CO., LTD.	Middle of Feb.
HIRANO MARU	JAP. str.	—	—	H. Fraser	MESSENGERS MARITIMES	On 21st inst., at 1 P.M.
TANGO MARU	JAP. str.	—	—	A. Christiansen	NIPPON YUSEN KAISHA	On 22nd inst., at D'light
SUNNY	GER. str.	—	—	Selmer	NIPPON YUSEN KAISHA	On 5th Jan., at D'light
CANTON	DAN. str.	—	—	F. L. Sommer	HAMBURG-AMERICA LINE	On 5th Jan.
KAKO MARU	GER. str.	—	—	E. Brekman	MELCHERS & CO., LTD.	About 5th Jan.
SITHONIA	GER. str.	—	—	E. Hayes	NIPPON YUSEN KAISHA	On 19th Jan., at D'light
PERBROKESHEIRE	BRIT. str.	—	—	JARDINE, MATTHESON & CO., LTD.	HAMBURG-AMERICA LINE	On 20th Jan.
NAPLES, GENOA, ALGIERS, GIBRALTAR, &c.	PRINZ LUDWIG	GER. str.	—	E. V. Binsar	MELCHERS & CO., LTD.	About 25th Jan.
E. F. FERNAND	AUS. str.	—	—	E. Nitsche	SANDER, WIELER & CO., LTD.	On 15th inst., at Noon.
NEW YORK	BLAEMAR	BRIT. str.	—	—	DODWELL & CO., LTD.	On 26th inst., A.M.
BOSTON & NEW YORK	INDRAMATO	BRIT. str.	2 m.	—	SHEWWAN, TOME'S & CO.	On 28th inst.
EMPEROR OF JAPAN	ANYMERIC	BRIT. str.	1 m.	J. Boyd	CANADIAN PACIFIC R. CO.	On 15th inst.
MONTEAGLE	BRIT. str.	—	—	—	DODWELL & CO., LTD.	On 22nd inst.
YAWATA MARU	BRIT. str.	—	—	—	CANADIAN PACIFIC R. CO.	On 22nd inst.
NIKKO MARU	BRIT. str.	—	—	—	CANADIAN PACIFIC R. CO.	On 15th inst.
TACOMA VIA JAPAN	TAELON	BRIT. str.	—	—	NIPPON YUSEN KAISHA	On 15th inst., at D'light
CALLAO, IQUITO, &c., VIA JAPAN PORTS	YAWATA MARU	BRIT. str.	—	—	TOYO KISEI KAISHA	On 8th Jan.
VANCOUVER VIA SHANGHAI, JAPAN, &c.	YAWATA MARU	BRIT. str.	—	—	NIPPON YUSEN KAISHA	On 17th inst., at 4 P.M.
VANCOUVER VIA JAPAN PORTS	YAWATA MARU	BRIT. str.	—	—	TOYO KISEI KAISHA	On 19th inst., at D'light
VANCOUVER VIA SHANGHAI, JAPAN, &c.	YAWATA MARU	BRIT. str.	—	—	NIPPON YUSEN KAISHA	On 24th inst., at Noon.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	TOYO KISEI KAISHA	On 24th inst., at 4 P.M.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	NIPPON YUSEN KAISHA	On 25th inst., at D'light
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	NIPPON YUSEN KAISHA	On 16th inst., at 5 P.M.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	NIPPON YUSEN KAISHA	On 22nd inst., at Noon.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	NIPPON YUSEN KAISHA	Quick despatch.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 15th inst.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 16th inst., at 8 A.M.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 16th inst., at 4 P.M.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 17th inst.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 19th inst., at D'light
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VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 28th inst., at 4 P.M.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 29th inst., at 4 P.M.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 30th inst., at 4 P.M.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 31st inst., at 4 P.M.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 1st Jan., at 4 P.M.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 2nd Jan., at Noon.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 3rd Jan., at D'light
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 4th Jan., at 4 P.M.
VICTORIA, B.C. & SEATTLE, &c.	YAWATA MARU	BRIT. str.	—	—	Y. Fuseno	On 5th Jan., at 4 P.M.
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24th Nov.

To-morrow.

The Buelow, with the German mail of the 17th ultimo, left Singapore on Friday, the 10th inst., at 5 p.m., and may be expected here on or about Wednesday, the 16th inst., a.m.

FOR	PER	DATE
Macau	Sat. Eve	Monday, 13th, 1.15 p.m.
Swatow and Deli	Sunday	Monday, 14th, 5.00 p.m.
Swatow, Amoy and Foochow	Tuesday	Wednesday, 15th, 9.00 a.m.
Amoy, Manila, Cebu and Ilolo	Tuesday	Wednesday, 15th, 11.30 a.m.
Bawal andhang	Tuesday	Wednesday, 15th, 11.00 a.m.
Saigon	Quarta	Tuesday, 14th, 11.00 a.m.
Macao	Wednesday	Tuesday, 13th, 1.15 p.m.
Manila	Tuesday	Tuesday, 14th, 2.00 p.m.
Penang	Tuesday	Tuesday, 14th, 3.00 p.m.
Huskow	Tuesday	Tuesday, 14th, 3.00 p.m.
Indramayo	Wednesday	Wednesday, 15th, 10.00 a.m.
Shanghai, Yokohama, Kobe and Moji	Wednesday	Wednesday, 15th, 10.00 a.m.

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[38]

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FORTHCOMING EVENTS.  
Friday, 17th December.—Auction of German as  
"Plume," at Gehu by Sander, Wicker & Co  
Sunday, 19th December.—Bazaar of Toys on the  
Catholic Union Premises.  
Monday, 20th December.—Public Auction of  
Crown Land.

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Bank Bills, at 4 months' sight	1.91	
Credits, at 4 months' sight	1.91	
Documentary Bills, 4 months' sight	1.91	
ON PARIS.—		
Bank Bills, on demand	223	
Credits, at 4 months' sight	227	
ON GERMANY.—		
On demand	1	
ON NEW YORK.—		
Bank Bills, on demand	43	
Credits, at 60 days' sight	44	
ON BOMBAY.—		
Telegraphic Transfer	131	
Bank, on demand	131	
ON CALCUTTA.—		
Telegraphic Transfer	131	
Bank, on demand	131	
ON SHANGHAI.—		
Bank at sight	75	
Private, 30 days' sight	75	
ON TOKOHAMA.—On demand	363	
ON MANILA.—On demand	371	
ON SINGAPORE.—On demand	75	
ON BATAVIA.—On demand	1062	
ON HAIPHONG.—On demand	73 1/2 p.m.	
ON SAIGON.—On demand	75 1/2 p.m.	
ON BANGKOK.—On demand	363	
SOVEREIGNS, Bank's Buying Rate	\$11.30	
GOLD, 100 fine, per tael	\$58.65	
BAR SILVER, per oz.	244	

**OPIUM.**

December 7th.

Quotations are:	\$1,300/1,350 per picul.
Malwa New	\$1,350/1,400
Malwa Old	\$1,410/1,430
Malwa Older	\$1,440/1,460
Persian fine quality	\$1,100/1,200
Perisan extra fine	\$1,250/1,300
Patai New	\$1,445 per chest.
Patai Old	\$1,435
Penang New	\$1,470
Penang Old	"
STEAMERS PASSED THE CANAL.	
Nov. 20th.—Laeret, Loria, Memnon, 24th— Bengal, Atholl, Schuykill, 27th—Suraya, Perseus, Oceanian, Tamba Maru, Dec. 1st— Brasilia, Albenia, Glenearn, 4th—Tranquebar, Vorlaer, Antenor, Sonoli, St. George, Sumatra, Thessalon, 8th—Deflinger, Beaver- ich, Cornavanshire, Iberia, Priam, 11th— Indrasamha, Princess Alice, Nera.	

ARRIVALS AT HOME.  
December 10th.—Glamorganshire, Indiapura,  
Neomedia, Turane.

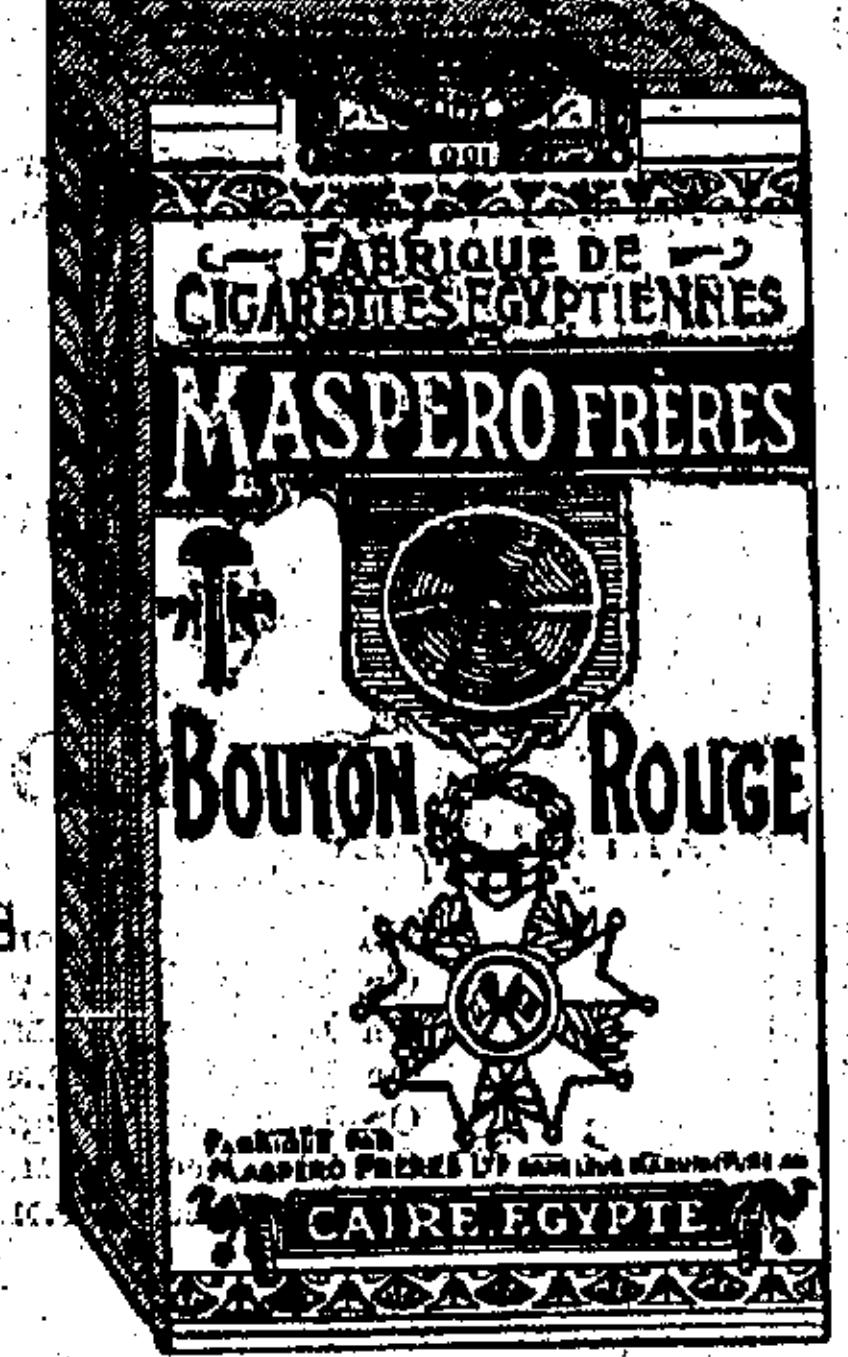
BOUND VOLUMES of the HONGKONG  
WEEKLY PRESS: January to June  
1909. With INDEX. Price \$7.50.  
On sale at the "HONGKONG DAILY PRESS"  
Office. Hongkong, 9th August, 1909.

# The Cigarettes of Distinction

## BOULON ROUGE and FELUCCA



### A LUXURY TO THE MAN OF TASTE.



IN 50'S & 100'S  
HERMETICALLY SEALED BOXES.  
AT \$4.20 AND \$2.80 PER 100  
FROM ALL TOBACCONISTS.

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## SHARE LIST.—QUOTATIONS.

HONGKONG, DECEMBER 10TH, 1909.

STOCKS.	NO. OF SHARES.	VALUE.	PAID UP.	CLOSING QUOTATIONS CASH.
<b>BANKS.</b>				
Hongkong & Shanghai Bank Corporation	120,000	\$125	all	1,997.10
National Bank of China, Limited	99,925	\$7	\$6	365, buyers
Bell's Asbestos Eastern Agency, Limited	8,604	12/6	12/6	10, buyers
China Borneo Company, Limited	60,000	\$12	\$12	124, sellers
China Light and Power Company, Limited	50,000	\$10	\$1	16, sal. & buy.
China Provident, Loan & Mortgage Co., Ltd.	200,000	\$10	\$10	95.50, sellers
<b>COTTON MILLS.</b>				
Ewo Cotton Spinning & Weaving Co., Ltd.	20,000	Tls. 50	Tls. 50	Tls. 133.
Hongkong Cotton Spinning Co., Ltd.	125,000	\$10	\$10	263, sellers
International Cotton Manufacturing Co., Ltd.	10,000	Tls. 75	Tls. 75	Tls. 90.
Lou-Kung-Mow C. Spin & Weav. Co., Ltd.	8,000	Tls. 100	Tls. 100	Tls. 111.
Soy Chee Cotton Spinning Co., Limited	2,000	Tls. 500	Tls. 500	Tls. 430.
<b>DAIRY FARM COMPANY, LIMITED.</b>				
Dairy Farm Company, Limited	40,000	\$73	\$6	163, sellers
<b>DOCKS AND WHARVES.</b>				
Hong Kong & Kowloon Wharf & G. Co., Ltd.	60,000	\$50	all	661, sellers
Hongkong and Whampoa Dock Co., Ltd.	50,000	\$50	all	522, sellers
New Akyu Dock Co., Limited	10,000	\$63	\$63	397, sellers
Shanghai Dock and Engineering Co., Ltd.	55,700	Tls. 100	Tls. 100	Tls. 77.
Shanghai and Hongkong Wharf Co., Ltd.	36,000	Tls. 100	Tls. 100	Tls. 129.
Swatow & Co., Limited	18,000	\$25	\$25	311, sellers
<b>DOCKS AND WHARVES.</b>				
Hong Kong & Kowloon Wharf & G. Co., Ltd.	60,000	\$50	all	661, sellers
Hongkong and Whampoa Dock Co., Ltd.	50,000	\$50	all	522, sellers
New Akyu Dock Co., Limited	10,000	\$63	\$63	397, sellers
Shanghai Dock and Engineering Co., Ltd.	55,700	Tls. 100	Tls. 100	Tls. 77.
Shanghai and Hongkong Wharf Co., Ltd.	36,000	Tls. 100	Tls. 100	Tls. 129.
Swatow & Co., Limited	18,000	\$25	\$25	311, sellers
<b>GREEN ISLAND CEMENT CO., LIMITED.</b>				
Green Island Cement Co., Limited	400,000	\$10	\$10	374, cal. & sel.
<b>HONGKONG AND CHINA GAS CO., LIMITED.</b>				
Hongkong and China Gas Co., Limited	7,000	\$10	all	321, buyers
Hongkong Electric Co., Limited	60,000	\$10	\$10	393, sellers
Hongkong Hotel Company, Limited	12,000	\$50	\$50	375, buyers
Hongkong Ice Company, Limited	8,000	\$25	\$25	452, buyers
Hongkong Hope Manufacturing Co., Limited	5,000	\$25	\$25	363, sellers
<b>INSURANCES.</b>				
Canal Insurance Office Co., Limited	10,000	\$250	\$50	315, sellers
China Fire Insurance Co., Limited	20,000	\$100	\$20	315, buyers
China Traders Insurance Co., Limited	24,000	\$83.53	\$25	392, buyers
Hongkong Fire Insurance Co., Limited	8,000	\$250	\$50	335.5, sellers
North-China Insurance Co., Limited	10,000	\$215	\$25	315, buyers
Union Insurance Society, Limited	12,400	\$250	\$100	3930, buyers
Yangtze Insurance Association, Limited	12,000	\$100	\$60	230, sellers
<b>LANDS AND BUILDINGS.</b>				
Hongkong Land Invest. Agency Co., Ltd.	50,000	\$100	\$100	3102, sal. & buy.
Humphreys' Estate and Finance Co., Ltd.	150,000	\$10	all	86, sellers
Kowloon Land and Building Co., Ltd.	6,000	\$50	\$30	330, sellers
Shanghai Land Investment Co., Limited	78,000	Tls. 50	Tls. 50	Tls. 120.
West Point Building Co., Limited	12,500	\$50	\$50	344, sales
<b>MINING.</b>				
Societe Francaise des Charbes de Tonkin	16,000	Frs. 250	Frs. 250	525, buyers
Raub Australian Gold Mining Co., Ltd.	200,000	\$1	18/10	373, sellers
Peak Tramways Co., Limited	25,000	\$10	all	133, sellers